1947.

File No. Sales Tax II
47

Legal DEPARTMENT

B BRANCH

Subject:— Rules and Notifications under the Bombay Sales Tax Act, 1946.

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C O N T E N T S.

Legal Department File No. Sales Tax II/47

Sr. No.	Compilation No.	Subject.	Pages.
		Rules and Notifications under the Bombay Sales Tax Act, 1946.	
1.	O.No. 4134 23/4/47	Section 29. Notification under --	1-3.
2.	O.No. 4130 24/4/47.	Whether the amendments to B'bay S.T.Rules can be published before the Bill is ~~published~~ published as an Act.	5.
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(pp. 9-19 not copied).

JPE. 16/5/56. 5 copies.

1715

Office of the H.L.A.

The proposed draft ~~notification~~ notification at pages 15-16 will be intra vires section 29 read with section 2(h)(ii) and section 2(e) of the Bombay Sales Tax Act, 1946(Bom.V of 1946). A revised draft thereof is sent herewith.

2. As regards to proposal to give the proposed notification retrospective effect from 1st October 1946, ordinarily no retrospective effect can be given to an amendment unless the Act allows it. Since in the present case, the amendment will be in favour of the subject as against Government, para.2 of the revised draft notification is in order.

3. It is presumed that the Finance Department intends to amend rule 4 as proposed, inspite of L.A.Bill No.XXIX of 1947, which has been recently passed by the Bombay Legislative Council. If so, the amendment of rule 4 should be finally published before Bill No.XXIX of 1947 is published as an Act.

Id/- P. M. L.
23/4
Remembrancer of Legal Affairs.

U.R. to F.D., No. 4134 dated the 23rd April 1947.

JPE. 15/5/56. 4 copies.

Finance Department,
Bombay Castle, 1947.

NOTIFICATION.

Bombay Sales Tax Act,1946.

No. .-The following draft of a notification which it is proposed to issue under section 29 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), is published as required by sub-section (1) of the said section 29 for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration by the Government of Bombay on or after the.....*

* To be filled in by F.D.

2. Any objections or suggestions which may be received by the Secretary to the Government of Bombay in the Finance Department from any person with respect to the said draft before the above date will be considered by Government.

DRAFT NOTIFICATION.

In exercise of the powers conferred by section 29 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), the Government of Bombay is pleased to amend the Bombay Sales Tax Rules, 1946, as follows, namely,:-

In rule 4 of the said Rules,

(i) the words "for different areas" shall be deleted;

(ii) after clause (c) the following new clauses shall be inserted, namely:-

"(ca) in the case of contracts of road construction-

(i) Earthern roads.....	100 per cent;
(ii) Makadam roads with cross drainage works.....	70 per cent;
(iii) Makadam roads without cross draingae works.	85 per cent;
(cb) in the case of contracts of small cross drainage works.	40 per cent;
(cc) in the case of contracts of Bridge works with R.C.C.	35 per cent;
(cd) in the case of contracts of Bridge works without R.C.C.	40 per cent;
(ce) in the case of contracts of black tapped road surface.	25 per cent;
(cf)in the case of contracts of concrete road surface.	20 per cent;"

2. The amendements made above shall be deemed to have been made with effect from the 1st October 1946.

By order of the Governor of Bombay,

Secretary to Government.

JPE. 15/5/56. 4 copie

Office of the R.L.A.

The authentic copy of the Bill to amend the Bombay Sales Tax Act, 1946, has since been received from the Secretary to the Bombay Legislative Assembly and is being forwarded for authentication by the Governor who will reserve the same for the consideration of the Governor General with reference to section 107(2) of the Government of India Act, 1935. The Bill is not therefore likely to be published this week as stated by the special Officer. It will not be possible for the Finance Department to publish information before the Bill is published as an Act. Every effort will however be made to obtain the assent of the Governor General to the Bill as early as possible. The draft rules sent by the Finance Department will be scrutinised in the meanwhile.

Id/- P. M. L.
24/4
Remembrancer of Legal Affairs.

U.R. to F.D. , No. 4190 dated the 24th April 1947.

JPE. 16/5/56.
4 copies.

Office of the R.L.A.

A revised draft notification is sent herewith subject to the following remarks :-

Clause 2 of the Finance Department draft: The Special Officer, F.D., was of the opinion that this amendment is now unnecessary as the Sales Tax (Amendment) Act cannot be published before May 1947. It has been deleted.

Clause 8 of the F.D. draft: The latter portion of the proposed rule 13A which requires applications to be addressed to the Sales Tax Officer etc. is a repetition of the provision in sub-section (5) of section 8A of the Act. It has h therefore been deleted.

Clause 14(iii) of F.D. draft: Presumably the pestion "Sales of the following goods to this dealer will be free of tax" is to be retained. These words have therefore been restored.

Clause 15 of F.D. draft. The first para. of the form of application: The reference should obviously be to sub-section (5) of section 8A and not section 8. This has been corrected.

Clause 16 of F.D. draft: The items have been renumbered in view of thedeletions made.

Id/- HP. M. L.
12/5

Remembrancer of Legal Affairs.

U.R. to F.D., No. 4834 dated the 12th May 1947.

JPR. 15/5/56.
4 copies.